Dear Ms. Morris:

Please refer to your Supplemental New Drug Application (sNDA) dated and received February 26, 2013, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for codeine sulfate tablets, 15mg, 30 mg, and 60 mg.

We acknowledge receipt of your amendment dated April 18, 2013.

We also refer to our letter dated February 19, 2013, notifying you, under Section 505(o)(4) of the FDCA, of new safety information that we believe should be included in the labeling for codeine sulfate tablets. This information describes the risk of respiratory depression or death following the use of codeine-containing products for pain relief after tonsillectomy and/or adenoidectomy in children, based on new safety information about this risk identified since the product was approved.

This supplemental new drug application provides for revisions to the labeling for codeine sulfate tablets consistent with our February 19, 2013, letter and subsequent email correspondence dated May 8, 2013.

We have completed our review of this supplemental application, as amended. It is approved, effective on the date of this letter, for use as recommended in the enclosed, agreed-upon labeling text.

**CONTENT OF LABELING**

As soon as possible, but no later than 14 days from the date of this letter, submit the content of labeling [21 CFR 314.50(l)] in structured product labeling (SPL) format using the FDA automated drug registration and listing system (eLIST), as described at http://www.fda.gov/ForIndustry/DataStandards/StructuredProductLabeling/default.htm. Content of labeling must be identical to the enclosed labeling (text for the package insert), with the
addition of any labeling changes in pending “Changes Being Effected” (CBE) supplements, as well as annual reportable changes not included in the enclosed labeling.

Information on submitting SPL files using eList may be found in the guidance for industry titled “SPL Standard for Content of Labeling Technical Qs and As at http://www.fda.gov/downloads/DrugsGuidanceComplianceRegulatoryInformation/Guidances/UCM072392.pdf

The SPL will be accessible from publicly available labeling repositories.

Also within 14 days, amend all pending supplemental applications that includes labeling changes for this NDA, including CBE supplements for which FDA has not yet issued an action letter, with the content of labeling [21 CFR 314.50(l)(1)(i)] in MS Word format, that includes the changes approved in this supplemental application, as well as annual reportable changes and annotate each change. To facilitate review of your submission, provide a highlighted or marked-up copy that shows all changes, as well as a clean Microsoft Word version. The marked-up copy should provide appropriate annotations, including supplement number(s) and annual report date(s).

**PROMOTIONAL MATERIALS**

You may request advisory comments on proposed introductory advertising and promotional labeling. To do so, submit the following, in triplicate, (1) a cover letter requesting advisory comments, (2) the proposed materials in draft or mock-up form with annotated references, and (3) the package insert(s) to:

Food and Drug Administration  
Center for Drug Evaluation and Research  
Office of Prescription Drug Promotion (OPDP)  
5901-B Ammendale Road  
Beltsville, MD 20705-1266

You must submit final promotional materials and package insert(s), accompanied by a Form FDA 2253, at the time of initial dissemination or publication [21 CFR 314.81(b)(3)(i)]. Form FDA 2253 is available at http://www.fda.gov/opacom/morechoices/fdaforms/ceder.html; instructions are provided on page 2 of the form. For more information about submission of promotional materials to the Office of Prescription Drug Promotion (OPDP), see http://www.fda.gov/AboutFDA/CentersOffices/CDER/ucm090142.htm.

All promotional materials that include representations about your drug product must be promptly revised to be consistent with the labeling changes approved in this supplement, including any new safety information [21 CFR 314.70(a)(4)]. The revisions in your promotional materials should include prominent disclosure of the important new safety information that appears in the revised package labeling. Within 7 days of receipt of this letter, submit your statement of intent to comply with 21 CFR 314.70(a)(4) to the address above or by fax to 301-847-8444.
REPORTING REQUIREMENTS

We remind you that you must comply with reporting requirements for an approved NDA (21 CFR 314.80 and 314.81).

If you have any questions, contact Katherine Won, Pharm.D., Safety Regulatory Project Manager, at (301) 796-7568 or Katherine.won@fda.hhs.gov.

Sincerely,

{See appended electronic signature page}

Judith A. Racoosin, M.D., M.P.H.
Deputy Director for Safety
Division of Anesthesia, Analgesia, and Addiction Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosure(s):
Content of Labeling
This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

/s/

JUDITH A RACOOSIN
05/09/2013